



220106 19999

2022 Colorado Partnership and S Corporation and Composite Nonresident Income Tax Return

Form with sections: Fiscal Year Beginning/Ending, Name of Organization, Doing Business As, Address, A. This return is being filed for, B. Beginning depreciable assets, C. Ending depreciable assets, D. Business or profession, E. Date of organization, F. Final return, G. Amended returns, H. Number of partners, I. SALT Parity Act election.

Table with 2 main columns: 'Part I: Computation of Colorado Income' and 'Round to the nearest dollar'. Rows include: 1. Ordinary income from line 1 federal Schedule K, 2. Sum of all other income, 3. Modifications increasing federal income, 4. Sum of lines 1 through 3, 5. Allowable deductions from federal Schedule K, 6. Colorado Marijuana Business Deduction, 7. Other modifications decreasing federal income, 8. Sum of lines 5 through 7.



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Name	Account Number
9. Modified federal taxable income, subtract line 8 from line 4	9 00
10. Colorado-Source Income from (mark one):  <input type="checkbox"/> Part V <input type="checkbox"/> Other (include explanation) <input type="checkbox"/> Income is all Colorado Income	• 10 00
<b>Part II: Composite Nonresident Income Tax Return</b>	
Do not complete lines 11-16 unless you are filing a composite nonresident return.	
11. Colorado-source income of nonresident partners or shareholders electing to be included in this composite filing.	• 11 00
12. Tax; 4.4% of the amount on line 11	• 12 00
13. Non-refundable credits from the DR 0106CR line 27 column C, you must include the DR 0106CR with your return.	• 13 00
14. Gross Conservation Easement credit allocated to these partners or shareholders from the DR 1305G line 33. You must submit the DR 1305G with your return.	• 14 00
15. Net tax, sum of lines 13 and 14, then subtract this sum from line 12. The sum of lines 13 and 14 may not exceed the amount on line 12.	15 00
16. Refundable credits from the DR 0106CR line 33 column C, you must include the DR 0106CR with your return.	• 16 00
<b>Part III: SALT Parity Act Income Tax Return</b>	
Do not complete lines 17-20 unless you are filing a return for a pass-through entity making the election under the SALT Parity Act.	
17. Resident partners' or shareholders' total share of income	• 17 00
18. Colorado-source income of nonresident partners or shareholders	• 18 00
19. Colorado taxable income of pass-through entity, sum of lines 17 and 18	19 00
20. Net Tax; 4.4% of the amount on line 19.	• 20 00
<b>Part IV: Computation of Amount Owed and Overpayment</b>	
21. Enter the amount from line 15 or line 20, whichever applies	21 00
22. Estimated tax, extension payments, and credits	• 22 00
23. Withholding from lottery or gambling winnings.	• 23 00
24. Refundable credits from line 16	• 24 00
25. Subtotal; sum of lines 22, 23, and 24	25 00
26. Penalty (include on line 29)	• 26 00
27. Interest (include on line 29)	• 27 00
28. Estimated tax penalty (include on line 29)	• 28 00
29. If line 21 is greater than line 25, enter amount owed	• 29 00



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Name	Account Number

30. Overpayment, subtract line 21 from line 25	<b>30</b>	00
31. Overpayment to be credited to 2023 estimated tax	<b>• 31</b>	00
32. Overpayment to be refunded	<b>• 32</b>	00

**I declare this return to be true, correct and complete under penalty of perjury in the second degree. Declaration of preparer is based on all information of which preparer has any knowledge.**

### Direct Deposit

Routing Number

Type:  Checking  Savings

Account Number

Do you want to allow the paid preparer entered below to discuss this return and any related information with the Colorado Department of Revenue? See the instructions.  Yes  No

Signature of partner or signature and title of officer	Date (MM/DD/YY)
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Person or firm preparing return (name and phone number)	Date (MM/DD/YY)
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The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

**File and pay at: [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)**

If you are filing this return **with** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE  
Denver, CO 80261-000**6**

If you are filing this return **without** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE  
Denver, CO 80261-000**5**

These addresses and ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required.



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Name	Account Number

**Part V— Apportionable Income Apportioned to Colorado by use of the Receipts Factor**

Do not send federal return forms or schedules with this return. Complete this form in accordance with section 39-22-303.6 C.R.S., and the regulations thereunder.

1. Total modified federal taxable income from the DR 0106, Part I, line 9	1	00
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**Apportionable Income Apportioned to Colorado by use of the Receipts Factor**

Do Not Include Foreign-source income modified out on the DR 0106, Part I, Line 7

	• Colorado	• Everywhere
2. Gross receipts from the sale of tangible personal property • 2	00	00
3. Gross receipts from the sale of services • 3	00	00
4. Gross receipts from the sale, rental, lease, or license of real property • 4	00	00
5. Gross receipts from the rental, lease, or license of tangible personal property • 5	00	00
6. Gross receipts from the sale, rental, lease, or license of intangible property • 6	00	00
7. Distributive share of partnership factors • 7	00	00
8. Total receipts (total of lines 2 through 7 in each column) • 8	00	00
9. Line 8 (Colorado) divided by line 8 (Everywhere)	9	%

Complete lines 10 and 13 only if nonapportionable income is being directly allocated.

If all income is being treated as apportionable income, enter 0 (zero) on lines 10 and 13.

10. Less income directly allocable to any state, including Colorado:		
(a) Net rents and royalties from real or tangible property •		00
(b) Capital gains and losses •		00
(c) Interest and dividends •		00
(d) Patents and copyright royalties •		00
(e) Other nonapportionable income •		00
(f) Total income directly allocable [add lines (a) through (e)]	10	00
11. Modified federal taxable income subject to apportionment, subtract line 10(f) from line 1	11	00
12. Income apportioned to Colorado, line 9 multiplied by line 11	12	00



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Name		Account Number	
<b>13. Add income directly allocable to Colorado:</b>			
(a) Net rents and royalties from real or tangible property	•	00	
(b) Capital gains and losses	•	00	
(c) Interest and dividends	•	00	
(d) Patents and copyright royalties	•	00	
(e) Other nonapportionable income	•	00	
(f) Total income directly allocable [add lines (a) through (e)]		<b>13</b>	00
<b>14. Total income apportioned and allocated to Colorado, sum of lines 12 and 13(f). Enter here and on the DR 0106, Part I, line 10</b>		<b>14</b>	00
<b>15.</b> <input type="checkbox"/> Pursuant to <b>§39-22-303.6(8) C.R.S.</b> , taxpayer elects to treat all income as apportionable income for the tax year covered by this return.			